

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of	)	<b>MAIL STOP AMENDMENT</b>
	)	
Jung-hoe Kim et al.	)	Group Art Unit: 2626
	)	
Application No.: 10/735,894	)	Examiner: Natalie Lennox
	)	
Filed: December 16, 2003	)	Confirmation No.: 2626
	)	
For: METHOD AND APPARATUS FOR	)	
ENCODING/DECODING AUDIO	)	
DATA WITH SCALABILITY	)	
	)	

**RESPONSE UNDER 37 C.F.R. § 1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In complete response to the Office Action dated February 7, 2008 and further to the Request for Continued Examination (RCE) submitted on June 6, 2008, Applicants submit herewith the following Amendments and Remarks.

**Amendments to the Claims** are reflected in the Listing of the Claims which begins on page 2 of this Response.

**Remarks** begin on page 9 of this Response.